

IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.199 of 2008

State of Odisha

....

Petitioner

Mr. S.K. Pradhan, Addl. Standing Counsel

-versus-

M/s. Orissa Mining Corporation Ltd.

....

Opposite Party

Mr. Sidhartha Ray, Advocate

CORAM:

THE CHIEF JUSTICE

JUSTICE M.S. RAMAN

ORDER

30.11.2022

Order No.

07. 1. The question sought to be urged in the present petition by the State is whether the Tribunal was justified in relying upon documents filed by the Assessee, which were produced before the Tribunal for the first time in the absence of a petition under Rule-61 of the OST Rules.
2. Having heard learned counsel for the parties, this Court is of the view that in the facts and circumstances of the case, it cannot be said that the Tribunal was wholly unjustified in entertaining the documents produced before it for the first time by the Assessee. Confining the judgment of the Tribunal to the facts of the case and clarifying that it will not constitute a precedent, the Court decides the question in favour of the Assessee and against the Department.
3. The revision petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge